



CHAPTER 105
ARTICLE 5J - (EFFECTIVE JULY 1, 2025) TRANSPORTATION COMMERCE TAX

N.C.G.S. § 105-187.94.

(Effective July 1, 2025) Exemptions and
refunds.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT No amendment history on record	RETRIEVED 21 September 2026, 04:18 UTC	SOURCE FINGERPRINT 4a846151254bf011a790146e - 258de3ea79dc55c0a1be53f0 - cb5a57d08ec8e0ea
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The following provisions apply to this Article:

The exemptions and refunds allowed in Article 5 of this Chapter do not apply except to sales that the State cannot constitutionally tax.

The tax imposed by this Article does not apply to for-hire ground transport service provided by a for-hire ground transport service provider as public transportation on behalf of a State agency, a governmental entity listed in G.S. 105-164.14(c), or a local board of education. (2023-134, s. 42.19(a); 2024-1, s. 11.1(a).)

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS II
1 AUTHORITY

Authorities referenced

Every G.S. cross-reference appearing in the text of this section, in order of first appearance. Nothing is characterized; the operative language is quoted from the section itself.

REFERENCE	APPEARS IN	OPERATIVE LANGUAGE IN THIS SECTION
G.S. 105-164.14(c)	(null)(2)	"agency, a governmental entity listed in"

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-187.94 (2026).

Pinpoint keys are set in the left margin of the text rather than line numbers: subsection designators are stable across editions and paper sizes, line numbers are not.

COLOPHON

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